It is requested that the shanbhogs may be directed to report whenever the houses become vacant after temporary occupation and the tax remitted thereupon without a formal relinquishment.

Reply of Government.—No change is necessary. There is no hardship involved in requiring a person to give intimation of a house having been vacated It will be difficult for the shanbhog to find out whether a house has really been vacated.

SUBJECT No. 137.

Abolition of the mohatarfa tax on oil mills.

Mr. Rajagopaliengar, Chikballapur Taluk.

Summary of discussion.—The tax on oil mills may be abolished as the price of oilseeds has risen. Even if an oil mill is kept in the house, a separate tax is levied on it.

Reply of Government.—The tax has been levied under a longstanding practice which cannot be changed.

SUBJECT No. 138.

Tax on *kanas*.

Messrs. Lingappa, Harihar Sub-Taluk, Chikramanna, Byre-Gowda, Sonne Gowda and Dodda Vembrallaiya, Kolar Taluk.

Summary of discussion.—Kandayam is being levied on village sites used as *kanas* for some years past, but no such kandayam is levied in the British Territories. The matter was brought to the notice of Government more than once and it was ordered that the necessary orders would be passed after taking the opinion of the Revenue Commissioner. Pray that early orders may be passed in the matter of abolishing the tax.

Reply of Government.—A report from the Revenue Commissioner has been called for and is awaited.

SUBJECT No. 139.

Tax on vacant sites.

(*a*) Mr. Honnalinge Gowda, Gubbi Taluk.

(*b*) Mr. Chendrasekharaiya, Nagamangala Taluk.

Summary of discussion.—(*a*) Vacant building sites are assessed at 8 annas even if less than 1 gunta in extent. It is requested that a graduated scale of assessment may be introduced, taxing 2 annas for sites less than 1 gunta, 4 annas for sites over 1 gunta and less than 5 guntas, and 8 annas for sites above 5 guntas.

(*b*) The minimum tax on vacant sites may be reduced to 2 annas.

Reply of Government.—Not necessary.

SUBJECT No. 140.

Remedy for the default of co-sharers and of the registered occupant of a survey number to pay their respective shares of land revenue.

Messrs. A. Narasimha Iyengar, Sagar Taluk; and Nadig Bhima Rao, Channagiri Taluk.

Summary of discussion.—When one of the co-holders or co-sharers of a survey number resigns his share thereof or fails to pay the assessment due thereon, the holders of the remaining portion of the survey number and the registered occupant are obliged to take up the said share and pay the assessment thereon. Sometimes, the registered occupant does not pay up his share of the assessment and thus defrauds the co-sharers. They are thus put to much hardship by being obliged to take up land which is not required by them. It is prayed that the existing rules on the subject may be so altered as to remove this defect, and that only the interest of the defaulter in the land may be caused to be sold by auction.